--- 1/40th Pound - “Series of 1886” - 3rd BABN Contract (1878-1886) ---

--- *recess printed* in BLACK on *unwatermarked* vertical mesh wove - 21 x 28 mm. ---

--- perforated 12 - scanned at 200% scale - inscribed [THREE POUNDS / PER M OR / UNDER] ---

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The **Budget of 1885** maintained the previous classifications but increased the excise duty to 5¢ per pound on *domestic leaf* tobacco - to 20¢ per pound on *bulk foreign leaf* tobacco - and to 35¢ per pound on *foreign leaf tobacco* in packages of less than 1/20th pound.

The catalogue lists **RC-94** as printed in 1888, and subsequent to **RC-85**. I feel that this is incorrect. They are inscribed **“THREE POUNDS / PER M OR / UNDER”** (which logically follows from the “Series of 1880” Type III strip, which was inscribed with “**NOT MORE THAN 1/20 lb**”). I think that **RC-94** is from 1886, and was recorded by John McKay under the **3rd BABN Contract** - see below:

John McKay records the ‘delivery’ of 475,000 *recess printed* copies of the “1-40 Black, Square, Cigarettes” under the **3rd BABN Contract** (1878-1886). These appear to be **RC-94**.

He further reports that under **4th BABN Contract** (1886-1892) the ‘delivery’ of 960,000 *recess printed* copies and 4,544,400 *lithographed* copies of “1-40 Black, Square, Cigarettes”. These were **RC-85(L)** and **RC-85**.

Judging by the many surplus extant sheets of the *lithographed* **RC-85(L)** I feel that the catalogue listing is reversed, and that **RC-85(L)** should come from the **4th BABN Contract** in 1888, while **RC-94** should be listed as dating from 1886.

★**RC-94** - 1/40th pound, black, perf 12, *recess printed* on *unwatermarked* vertical mesh wove, with an unreadable violet cancellation

The standard factory weight for cigarettes at this time was about 2½ pounds per thousand, thus fitting under the *not more than 3 pounds per thousand* government limit.

if 1000 cigarettes equals 2½ pounds, then
10 cigarettes equals 2½ ÷ 100 = 5 / 200, or 1/40th pound, and
20 cigarettes equals 2½ ÷ 50 = 5 /100, or 1 /20th pounds

thus the size denominations of 1/40th and 1/20th pounds correspond to 10 and 20 cigarettes respectively.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1886\ 1-40th black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 9th 2013, JBH